

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 N SENATE AVENUE N1058(B)
INDIANAPOLIS IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: Union County Auditor

FROM: Department of Local Government Finance

RE: 2026 Certified Budget Order

DATE: Tuesday, December 30, 2025

Enclosed is the certified 2026 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in county auditor's office.

The following events occurred that led to the issuance of this order:

- County assessor delivered the ratio study to the DLGF on 02/27/25 (Due 03/03/25).
- Ratio study was approved by the DLGF on 03/18/25.
- County auditor certified net assessed values to the DLGF on 08/01/25 (Due 08/01/25).
- DLGF certified the Budget Order on 12/30/2025 (Due 12/31/25).

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

ORDER

IN THE MATTER OF THE BUDGET
AND TAX RATES FOR 2025 PAYABLE 2026 FOR
UNION COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2026. The county auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The county auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

Dated this December 30, 2025

DEPARTMENT OF LOCAL GOVERNMENT FINANCE


Jason Cockerill, Commissioner

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2026 TAX RATES
(Per Taxing District)**

**Year : 2026
County: 81 Union**

		<i>FOR COMPARISON ONLY</i>	
	<u>Taxing District</u>	<u>2026 District Rate</u>	<u>2025 District Rate</u>
001	Brownsville Township	1.8984	1.7925
002	Center Township	1.8864	1.7816
003	Liberty Corporation	3.5227	3.4802
004	Harmony Township	1.9045	1.7998
005	Harrison Township	1.8887	1.7850
006	Liberty Township	1.9066	1.8017
007	Union Township	1.8721	1.7689
008	W. College Corner Corporation	3.0745	2.9188

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union
Unit: 0000 UNION COUNTY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$453,338,146	\$0	\$0.0000
0101	GENERAL	\$3,641,013	\$453,338,146	\$2,284,371	\$0.5039
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0102	ELECTION/REGISTRATION	\$58,100	\$453,338,146	\$49,414	\$0.0109
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0124	2015 REASSESSMENT	\$118,855	\$453,338,146	\$74,801	\$0.0165
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0702	HIGHWAY	\$1,590,262	\$453,338,146	\$0	\$0.0000
Budget approved for displayed amount.					
0706	LOCAL ROAD & STREET	\$304,421	\$453,338,146	\$0	\$0.0000
Budget approved for displayed amount.					
0790	CUMULATIVE BRIDGE	\$485,836	\$453,338,146	\$139,628	\$0.0308
Department of Local Government Finance approval not required.					
Rate Approved.					
0801	HEALTH	\$74,050	\$453,338,146	\$49,414	\$0.0109
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1301	PARK & RECREATION	\$33,667	\$453,338,146	\$34,454	\$0.0076
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

2003	COUNTY 4-H	\$0	\$453,338,146	\$11,787	\$0.0026
-------------	-------------------	-----	---------------	----------	----------

Rate reduced due to increased assessed valuation.

2391	CUMULATIVE CAPITAL DEVELOPMENT	\$65,000	\$453,338,146	\$67,547	\$0.0149
-------------	---------------------------------------	----------	---------------	----------	----------

Budget approved for displayed amount.

Rate Approved.

Unit Total:		\$6,371,204	\$2,711,416	\$0.5981
--------------------	--	--------------------	--------------------	-----------------

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union

Unit: 0001 BROWNSVILLE TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$12,850	\$48,016,398	\$5,618	\$0.0117

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$5,300	\$48,016,398	\$3,745	\$0.0078
-------------	----------------------------	---------	--------------	---------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$18,500	\$48,016,398	\$18,678	\$0.0389
-------------	---------------------------------	----------	--------------	----------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$36,650		\$28,041	\$0.0584
--------------------	--	-----------------	--	-----------------	-----------------

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union
Unit: 0002 CENTER TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$29,100	\$152,230,844	\$3,501	\$0.0023

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$10,000	\$152,230,844	\$7,612	\$0.0050
-------------	----------------------------	----------	---------------	---------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$29,468	\$89,200,953	\$34,878	\$0.0391
-------------	---------------------------------	----------	--------------	----------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$68,568		\$45,991	\$0.0464
--------------------	--	-----------------	--	-----------------	-----------------

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union
Unit: 0003 HARMONY TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$5,000	\$50,354,195	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$29,150	\$50,354,195	\$10,121	\$0.0201
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$3,000	\$50,354,195	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$25,000	\$50,354,195	\$22,357	\$0.0444
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$62,150		\$32,478	\$0.0645

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union

Unit: 0004 HARRISON TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$9,125	\$62,138,803	\$4,225	\$0.0068
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$3,000	\$62,138,803	\$0	\$0.0000
Budget approved for displayed amount.					
1111	TOWNSHIP FIRE AND E.M.S.	\$22,049	\$62,138,803	\$26,036	\$0.0419
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					

Unit Total:		\$34,174		\$30,261	\$0.0487

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union
Unit: 0005 LIBERTY TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$12,400	\$54,888,025	\$10,209	\$0.0186
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0840	TOWNSHIP ASSISTANCE	\$0	\$54,888,025	\$2,964	\$0.0054
Rate reduced due to increased assessed valuation.					
1111	TOWNSHIP FIRE AND E.M.S.	\$0	\$54,888,025	\$23,382	\$0.0426
Rate reduced due to increased assessed valuation.					

Unit Total:		\$12,400		\$36,555	\$0.0666

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union
Unit: 0006 UNION TOWNSHIP

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$16,230	\$85,709,881	\$9,685	\$0.0113

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0840	TOWNSHIP ASSISTANCE	\$7,000	\$85,709,881	\$2,400	\$0.0028
-------------	----------------------------	---------	--------------	---------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

1111	TOWNSHIP FIRE AND E.M.S.	\$19,000	\$74,498,644	\$13,410	\$0.0180
-------------	---------------------------------	----------	--------------	----------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$42,230		\$25,495	\$0.0321
--------------------	--	-----------------	--	-----------------	-----------------

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union
Unit: 0895 LIBERTY CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$0	\$63,029,891	\$0	\$0.0000
0101	GENERAL	\$866,865	\$63,029,891	\$796,131	\$1.2631
Budget approved for displayed amount.					
Rate reduced to remain within statutory levy limitation.					
0706	LOCAL ROAD & STREET	\$6,500	\$63,029,891	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$162,931	\$63,029,891	\$215,940	\$0.3426
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
1191	CUMULATIVE FIRE SPECIAL	\$0	\$63,029,891	\$12,417	\$0.0197
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$0	\$63,029,891	\$0	\$0.0000
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$0	\$63,029,891	\$31,515	\$0.0500
Cumulative fund rate cannot be increased over previous years rate until the fund is re-established.					

Unit Total:		\$1,036,296		\$1,056,003	\$1.6754

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union

Unit: 0896 WEST COLLEGE CORNER CIVIL TOWN

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$9,600	\$11,211,237	\$0	\$0.0000
Budget approved for displayed amount.					
0101	GENERAL	\$104,900	\$11,211,237	\$67,066	\$0.5982
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
0706	LOCAL ROAD & STREET	\$20,000	\$11,211,237	\$0	\$0.0000
Budget approved for displayed amount.					
0708	MOTOR VEHICLE HIGHWAY	\$155,800	\$11,211,237	\$67,066	\$0.5982
Budget approved for displayed amount.					
Rate reduced due to increased assessed valuation.					
2379	CUMULATIVE CAPITAL IMP (CIG TAX)	\$0	\$11,211,237	\$0	\$0.0000
Budget has been decreased because projected revenues are insufficient to fund the adopted budget.					
2391	CUMULATIVE CAPITAL DEVELOPMENT	\$5,000	\$11,211,237	\$2,691	\$0.0240
Budget approved for displayed amount.					
Rate Approved.					

Unit Total:		\$295,300		\$136,823	\$1.2204

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0061	RAINY DAY	\$500,000	\$453,338,146	\$0	\$0.0000

Budget approved for displayed amount.

0180	DEBT SERVICE	\$1,931,000	\$453,338,146	\$1,625,217	\$0.3585
-------------	---------------------	-------------	---------------	-------------	----------

Budget approved for displayed amount.

Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.

3101	EDUCATION	\$10,650,000	\$453,338,146	\$0	\$0.0000
-------------	------------------	--------------	---------------	-----	----------

Budget approved for displayed amount.

3300	OPERATIONS	\$5,600,000	\$453,338,146	\$3,099,020	\$0.6836
-------------	-------------------	-------------	---------------	-------------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$18,681,000		\$4,724,237	\$1.0421
--------------------	--	---------------------	--	--------------------	-----------------

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union

Unit: 0223 UNION COUNTY PUBLIC LIBRARY

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
0101	GENERAL	\$897,445	\$453,338,146	\$460,138	\$0.1015

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

0182	BOND #2	\$468,750	\$453,338,146	\$445,631	\$0.0983
-------------	----------------	-----------	---------------	-----------	----------

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

Unit Total:		\$1,366,195		\$905,769	\$0.1998
--------------------	--	--------------------	--	------------------	-----------------

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2026 Budget Order

County: 81 Union

Unit: 1074 W. U. R. SOLID WASTE MANAGEMENT DISTRICT

<u>Fund</u>	<u>Fund Name</u>	<u>Certified Budget</u>	<u>Certified AV</u>	<u>Certified Levy</u>	<u>Certified Rate</u>
8210	SPECIAL SOLID WASTE MANAGEMENT	\$0	\$453,338,146	\$0	\$0.0000
Unit Total:		\$0		\$0	\$0.0000

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.